



Application for Refund of Contractors Gross Receipts Tax

Having paid personal property taxes on assets used in his contracting business, the following public contractor applies for a refund of these taxes from his contractors account.

Mail refund to: _____

Montana Contractor's Registration Number _____

Personal property taxes paid during and for calendar year: _____

- List below by official contract number or other designation the total amount of contractors gross receipts tax withheld or paid during the calendar year. If more space is needed, attach a separate sheet.

Contract Number or Other Designation	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

- List below personal property taxes paid during and for the calendar year covered by this refund claim. Attach copies of paid tax receipts to this claim. If more space is needed, attach a separate sheet.

Identification of Personal Property	Receipt Number	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Refund Claimed \$ _____

Applicant _____

By _____

Office Telephone _____

Instructions for Preparation of Refund Requests

- Refund claims for personal property taxes paid during a calendar year may be filed at any time during that year. Credits are allowed in the year the tax liability was incurred and paid. Those property taxes paid in any other year than when they were due will not be allowed.
- Refunds may not exceed (1) the amount of personal property taxes paid or (2) the amount of contractors gross receipts tax credits in the applicant's account for the refund year.
- All personal property taxes listed on the application must have copies of paid personal property tax receipts attached.
- Refunds are issued for personal property taxes only. No refund is made for payment of real property tax. If a receipt covers both real and personal property taxes, the applicant must get a statement from the county treasurer that claims the amount of tax paid on each type of property. The statement must be attached to this refund application.
- New car sales taxes, gross vehicle weight charges, junk vehicle fees or similar fees are not personal property taxes. Only the personal property taxes on vehicles are allowed.
- Automobiles are not considered construction equipment. Refunds will not be issued for personal property taxes paid on automobiles unless the applicant submits a signed statement saying the automobiles are used 100% in the contracting business.
- Any credits of the contractors gross receipts tax not refunded after payment of personal property taxes are available for credit to a corporation license tax liability or individual income tax liability.

Applications for a refund are to be mailed to:

Department of Revenue-CVR
PO Box 5835
Helena, MT 59604